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NAVAL POSTGRADUATE SCHOOL

Monterey, California

REPORT ON QUALITY ASSURANCE IN DEPARTMENT OF DEFENSE FINANCIAL MANAGEMENT EDUCATION AND TRAINING INSTITUTIONS

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September 1992

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This report provides the results of a survey of quality assurance methods employed in DoD financial management education and training institutions. Survey data are analyzed, and recommendations for change are indicated.

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I. INTRODUCTION

PURPOSE

The purpose of this research project was to identify and assess the quality assurance methods used by providers of financial management education and training courses and programs offered throughout the DoD. On July 3, 1991, the DoD Comptroller issued a memorandum entitled "Management Plan for the Review of Financial Management Education and Training". [Ref. 7:] This memorandum addressed a broad spectrum of financial management issues, and also spoke to the issue of quality control. Under the heading of Needs Assessment, curriculum configuration management and quality control was addressed as follows:

> Financial management course offerings fall generally into two categories: core courses that deal in basic concepts and principles that are independent of specific application ...; and service unique applications that train personnel to perform relatively narrow functions or apply basic principles in situations peculiar to a particular Service.

In the case of core courses there is a need to ensure that the course content covers the subject matter at an appropriate level of comprehensiveness and sophistication. A second, related function is that of ensuring that what is taught is taught well. Whether analyzing new proposals or evaluating ongoing programs of instruction, assessments of teaching effectiveness are needed. [Ref. 7:]

A survey was administered to collect detailed information on methods employed by the various agencies and departments to ensure the effectiveness of their courses and programs. The providers of financial management education and training courses and programs

were asked to complete a detailed questionnaire designed to assess their programmatic offerings. All providers of financial management education and training in DOD were surveyed.

All military departments and defense agencies such as the Defense Logistics Agency and the Defense Finance and Accounting Service are included in the study. In-house as well as outside contracted providers were included, as were both civilian and military financial management education and training programs. However, financial management education and training programs based on the "correspondence" method were excluded from this research.

In summary, this report attempts to answer the question of what methods are employed to assure the quality of financial management courses and programs within DoD.

METHODOLOGY

The methodology for conducting this research involved four distinct steps. Initially, the research concentrated on a thorough review of current literature, instructions, directives, reference materials and guidance dealing with financial management education and training. Information specifically concerned with financial management training course availability, course content, and targeted populations was reviewed. Applicable instructions and guidance for financial management personnel were also reviewed. Finally, the literature on quality assessment and assessment techniques was reviewed.

Secondly, the development of a comprehensive survey instrument was undertaken. To help ensure a relevant and comprehensive survey

questionnaire was prepared, telephone interviews were conducted with administrators and professionals employed by providers of financial management education and training within DoD. To verify the contents and organization of the questionnaire, a pilot test was conducted with two providers of financial management education and training. The questionnaire was then distributed to all institutions within DoD providing financial management education and training. These institutions were identified by using the DoD Training and Performance Data Center listing of financial management education and training providers. The appendix lists agencies that responded to the survey. Finally, the survey responses were tabulated and analyzed, and in some cases telephone follow-up was conducted to clarify data from the responses.

SCOPE

A study conducted in 1990 by the Defense Manpower Data Center (DMDC) details the number of civilian and service personnel involved in financial/resource management. While the aggregate numbers presented in Table I below have been questioned by the military departments [Ref. 3: p.189] within DoD (e.g., the total acknowledged by these components is approximately 20,000 less than estimated by DMDC), the numbers generally represent the total number of personnel engaged DoD-wide in the financial or resource management field. Table I details the findings of the DMDC study.[Ref. 3: pp. 187-188]

TABLE I. FINANCIAL/RESOURCE MANAGEMENT EMPLOYEES OF DoD

	CIVILIAN		MILITARY		
AGENCY	PROF/ADMIN	TECHNICAL	OFFICER	ENLISTED	TOTAL
ARMY	27,105	13,014	2,746	3,942	46,807
AF	13,945	5,647	1,551	5,376	26,519
NAVY	15,513	9,051	688	2,872	28,124
MC	921	1,194	304	1,314	3,733
DLA	2,902	2,671			5,573
OTHER	8,124	292			8,416
TOTAL	68,510	31,869	5,289	13,504	119,172

FINANCIAL MANAGEMENT EDUCATION AND TRAINING

The task of training and educating the 100,000 or more personnel involved in financial management is a major enterprize. The training and education provided ranges from basic introductory courses in payroll, accounting and disbursing for junior enlisted personnel to graduate level Master's programs in financial management for military officers and mid-grade civilian employees.

A total of 29 agencies and departments provide financial management and training. This number does not include the correspondence courses offered by the various military departments nor does it account for education obtained by military and civilian personnel outside of the structured programs recognized in this research. The diversity and number of courses offered are documented in Table II. [Ref. 3: p. 127]

TABLE II. DoD FINANCIAL MANAGEMENT COURSES BY PROVIDER

Functional area:	Army	Navy	Air Force	DLA	Total
Budget	9	2		--	13
Finance	37	23	19	12	91
Analysis	27	1	19	--	47
Resource Mgmt	27	1	--	--	28
Totals	100	27	40	12	179

As Table II demonstrates, the 31 institutions offer 179 different courses of instruction. While firm data are not available, it is estimated that at least 10 percent of the financial management workforce, approximately, 10,000 personnel, attend financial management education and training programs and courses of some kind each year. [Ref. 3]

II. SURVEY RESPONSES

This section summarizes the findings obtained from the survey responses returned by financial management education and training providers, first, by general characteristics and then by question.

A. General Characteristics of Financial Management Education and Training Courses and Programs

Twenty-one of the thirty-one institutions surveyed responded within the time requirements specified in the survey instrument. Of the 21 responses to the survey 19 agencies provided detailed responses and two agencies replied that they did not conduct financial management education and training.

The survey questionnaire was designed to gather basic data on

the characteristics of financial management education and training providers. Questions one through ten provided the respondents with the opportunity to describe their courses or programs in terms of target audience; number and length of those courses and programs; enrollment; average class size;and the level of instruction (e. g., degree granting). Several other questions also gathered general program information on these providers. For example, question 32 asked if the financial management program was supported by a library containing extensive DoD financial management related materials. The following analysis details the general characteristics of financial management education and training providers responding to the survey questionnaire.

The respondents represent a wide spectrum of institutions that provide different types of financial management education and training. In terms of military sponsorship, five respondents were components within or sponsored by the Department of the Army, three within the Department of the Air Force, and eleven by the Department of the Navy (including one response from the Marine Corps).

TABLE III: SUMMARY OF GENERAL CHARACTERISTICS OF FINANCIAL MANAGEMENT EDUCATION AND TRAINING PROVIDERS

GENERAL CHARACTERISTICS	NO. OF RESPONSES
MILITARY SPONSORSHIP:	
ARMY	5
AIR FORCE	3
NAVY	11
LEVEL OF PROGRAM:	
ENTRY LEVEL	1
PROFESSIONAL	9
FULL SPECTRUM	9
AVERAGE ENROLLMENT:	
LESS THAN FIFTY	2
FIFTY TO ONE HUNDRED	3
ONE HUNDRED ONE TO TWO HUNDRED	2
MORE THAN TWO HUNDRED	10
NUMBER OF COURSES OFFERED:	
ONE	5
TWO TO FIVE	4
SIX TO TEN	4
MORE THAN TEN	6
TARGET AUDIENCE:	
MILITARY	3
CIVILIAN	1
BOTH	15
FACULTY COMPOSITION:	
MILITARY	4
CIVILIAN	4
BOTH	11

In addition to representing all of the military services, the respondents span the educational spectrum from those providing basic military entry level training to those awarding Master degrees. Nine of the nineteen respondents were classified as providing professional level education (e. g., serving higher level civilian and military personnel or providing an advanced

educational degree. Of these nine, five offer graduate level programs leading to a master's degree.

In terms of the size of the institutions responding to the survey, average annual enrollment in programs or courses ranged from a low of 36 to a high of 1,670. The total annual student population reported by the respondents was 7,324. Another measure of size is the number of courses offered. The range of courses offered by institution was from one to 36, with an average of eight. The target audience as reported by the survey respondents, not surprisingly, consists of both military and civilian employees of DoD. Only one agency reported its audience as civilian only, and three responded military only. Fifteen agencies serve both.

In terms of faculty composition, e. g., military, civilian or a combination of both, four agencies used civilian instructors, four military and eleven had a mixture of military and civilian.

B. Quality Assurance Methods Employed By Providers of Financial Management Education and Training

The survey questionnaire was designed to elicit information on the quality assessment methods used by financial management education and training providers. Since the survey involved self-assessment of these methods, the responses provided represent only the views or opinions of the providers on quality assurance.

No attempt was made to force the responses into a preconceived model of quality assurance. Since the survey is descriptive, the responses by providers of financial management education and

training represent their interpretation of what quality assurance consists of and the importance they attach to the methods used to assure the quality of their courses and programs.

C. SURVEY RESPONSES BY QUESTION

This section presents the responses to the survey questions organized by question. Those questions that required a "YES" or "NO" response are indicated by an asterisk preceding the question number. Each question is followed by a summary of the responses. Comments provided by survey respondents are also included.

1. **What is the target audience for your program?**

The response option for this question was civilian, military or both.

RESPONSE	NUMBER	PERCENTAGE
CIVILIAN	1	5.3 %
MILITARY	3	15.8 %
BOTH	15	78.9 %
TOTAL RESPONSES	19	100 %

While the vast majority of respondents replied "BOTH", the majority of students are military. For example, several agencies replying "BOTH" reported military percentages in the 90 percentile range. The sole agency reporting only "CIVILIAN" was American University. American University offers a graduate level program for civilian employees of the Department of the Navy.

2. **What are the approximate percentages of class attendees?**

The responses to this question varied, but as noted above the majority of students are military. Based on the 19 surveys received, approximately 80 % of all reported students are military.

3. **What are the ranges of grades or ranks of your attendees?**

GRADE/RANK	NUMBER	PERCENTAGE
ENTRY LEVEL	1	5.2
"PROFESSIONAL"	9	47.4
FULL SPECTRUM	9	47.4
TOTAL	19	100.0

Of the 19 responses received, nine provide financial management education for "professionals". Professional in this analysis was defined as GS/GM 7's and above or military officers. Only one respondent provided services for junior enlisted or civilian personnel. The balance of providers offer financial management education across the full spectrum of civilian and military pay grades.

4. **How many separate courses in financial management are offered within your program?**

COURSES	NUMBER	PERCENTAGE
1	5	26.3
2-5	4	21.1
5-10	4	21.1
> 10	6	31.5

The range of courses offered as reported by survey respondents was from one to 36. The responses indicate that providers of financial management education and training have some difficulty defining what constitutes courses. This question was designed to identify the number of individual courses versus the number of programs offered. It is clear from the survey data that some consistency is present in course definition.

For example, based on the survey responses, the total number of courses reported was 163. Based on information previously collected this number was expected to be 181. Further analysis is required to understand the cause of this discrepancy. The most likely cause is the difficulty agencies have in identifying or categorizing specific courses as "financial management".

5. **What is the length of your program in days, weeks or months?**

LENGTH	NUMBER	PERCENTAGE
5 DAYS OR LESS	4	23.5
ONE MONTH	2	11.8
1 MONTH - 1 YEAR	4	23.5
ONE YEAR OR MORE	7	41.2
TOTAL RESPONSES	17	100.0

This question again points out the difficulty in the distinction between "courses" and "programs". While in some cases they may be the same, e. g., the course and program constitute the only offering at an agency or department, the majority of survey respondents replied on the length of courses versus programs.

6. **How many times per year is it offered?**

FREQUENCY	NUMBER	PERCENTAGE
ONCE	3	20.0
TWO TO FIVE	6	40.0
SIX TO TEN	2	13.3
MORE THAN TEN	4	26.7
TOTAL RESPONSES	15	100.0

7. **What is the annual enrollment in your program?**

ENROLLMENT	NUMBER	PERCENTAGE
LESS THAN 50	2	11.8
50 TO 100	3	17.6
101 TO 200	2	11.8
MORE THAN 200	10	58.8
TOTAL RESPONSES	17	100.0

The average (mean) enrollment based on the seventeen responses was 431 students. The range of students was from 36 to 1,670. The annual total student population reported by the responding agencies totalled 7,324.

8. **What is the average (mean) class size?**

SIZE	NUMBER	PERCENTAGE
TEN OR LESS	1	5.3
TEN TO TWENTY	7	36.8
TWENTY TO THIRTY	9	47.4
MORE THAN THIRTY	2	10.5
TOTAL RESPONSES	19	100.0

The average (mean) class size as reported by respondents was 23.4. The range was from 9 to 60 students.

9. **If your program provides course credit for college, how many credits are offered in the total program?**

COLLEGE CREDIT GRANTED	NUMBER	PERCENT
MASTER DEGREE	5	26.3
CREDITS ONLY	3	15.8
NO COLLEGE CREDIT	11	57.9
TOTAL RESPONSES	19	100.0

Eight responses were received on this question. Of the eight agencies responding, five were degree granting at the Master level with graduate credits ranging from 42 to 85. Three other agencies offered college credits of 6 hours, 16 hours, and from 3 to 16 hours respectively.

*10. **Do students completing the program receive a degree or certificate?**

RESPONSE	NUMBER	PERCENTAGE
YES	17	89.5
NO	2	10.5
TOTAL RESPONSES	19	100.0

If yes, what is the title of this award?

Of the 19 agencies responding to this question, ten issue certificates of completion, two issue certificates of training, one

issue a diploma and five issue masters degrees. Two agencies do not provide a degree or certificate to graduates. The total exceeds 19 due to one multiple response.

11. How do you determine need for new courses or instruction?

The following comments were provided:

- Coordination with the Defense Finance and Accounting Service; Coordination with the Comptroller of the Army or Assistant Secretary of the Army for Financial Management; Coordination with the Army's Training and Doctrine Command; and comments from the field.
- Changes in the operating environment in DoD.
- Feedback from participants; initiatives by faculty and directors of programs; guidance from the Assistant Secretary of the Army for Financial Management.
- Assigned course proponents assess preliminary needs prior to an annual market survey which determines definitive needs.
- New course start-up requirements are detailed in Army regulation 350-3 and are in the updated Training and Doctrine Command's Training Requirements Analysis System.
- Inputs by users and field activities.
- New course requirements are identified by the customers, usually through the use of Air Force form 19 - "Request to Establish New Continuing Education Short Course". Biannual curriculum reviews with DoD customers, and proceeding of functional boards can also identify needs.
- Observation of changes in governmental and academic practices and problems. Consultation with the program sponsor.
- Communication with the Navy's contract officer and adjunct professors who are professionals in the field.
- New course and instructional needs are determined by on-going feedback from students, alumni, faculty and our educational service officers.

- Needs survey of major claimants, the career planning board and participation in financial management professional associations.

- Fleet inputs.

- Student feedback plus input from the sponsor of the course.

- Input from the claimant; review of changes to official directives; input from field activities; input from class graduates; input from DoD; review of civilian sector approaches.

- Fleet needs; taskings from higher authority; critiques from other courses.

- Program changes; student and claimant feedback.

- Validated demands from field organizations for skills training.

- The normal cycle for determination of a new course of instruction begins with a change to operation in the community. The school will get input from headquarters that a task or course needs instruction. Initially, we get input from post-graduation surveys which indicate that new instruction is needed. Frequently, we distribute field surveys for more inputs.

12. **How do you determine the need to update or modify the instruction you currently offer?**

The following comments were provided:

- Changes in regulations or new directives; changes in computer programs related to financial management; lessons learned, e. g., Desert Storm; results of enlisted and officer development tests.

- Changes in regulations, directives or operating environment.

- Both courses have a two-dimensional evaluation program, subjective student end-of-course and instructor or facilitator evaluations. Courses are periodically reviewed by the course proponent, course manager and training quality assurance

representative. Proponents provide input on regulatory and policy changes.

- We conduct post-graduation surveys with graduates and their supervisors biannually to assess customer satisfaction.
- Surveys, proponent inputs, MACOM inputs.
- Input from field or functional managers; system changes; data provided from occupational surveys.
- There are many possibilities. The faculty is responsible for maintaining currency in their field, as the field changes, so does the course. Other sources are end-of-course critiques, post-course critiques, curriculum reviews and communication with practitioners and sponsors.
- Current issues in financial management plus guidance from senior military and DoD comptrollers.
- Mid-course and end-of-course student evaluations.
- In order to determine the need to update or modify the instruction currently offered, we test alternative delivery methods of instruction.
- Interaction with students, instructional staff and policy makers from respective areas of subject matter.
- Annual course reviews and periodic curriculum reviews conducted by fleet or type commander staff.
- Student feedback, major claimant input along with changing issues in financial management.
- End-of-course critiques and surveys of past graduates.
- Course review; changes in reference material; changes in fleet needs.
- Continuous review of instructors and student critiques.
- The main determining factor for modifying our instruction is a change in the regulations governing financial management. Post-graduation feedback questionnaires and several forms of internal feedback also help to determine when updates need to be made.

*13. **Do you have one or more sponsors or clients that directly influence your program of instruction?**

RESPONSE	NUMBER	PERCENTAGE
YES	18	94.7
NO	1	5.3
TOTAL RESPONSES	19	100.0

If yes, who is/are the sponsor(s)?

The following sponsors were specifically mentioned by survey respondents:

- Secretary of the Air Force for Financial Management
- Defense Finance and Accounting Service
- Chief of Naval Operations
- Navy Comptroller
- Chief of Naval Education and Training
- Navy Supply Systems Command
- Fiscal Division, Headquarters, Marine Corps
- CINCLANTFLT, COMNAVAIRLANT, CNO
- Navy Bureau of Personnel
- DoD Comptroller
- Navy Bureau of Medicine
- NAVFAC
- Defense Acquisition University
- NCD, NCB, CFMCP
- Navy Exchange Command

- Navy Food Service Systems Command

*14. **Is course development guided or directed by higher authority?**

RESPONSE	NUMBER	PERCENTAGE
YES	13	68.4
NO	6	31.6
TOTAL RESPONSES	19	100.0

If so, who?

- Soldier Support Center, CASCOM, TRADOC, ASA (FM), DFAS
- Assistant Secretary for the Army for Financial Management
- Corp of Engineers Training Issues Committee
- Headquarters, Air Training Command
- OP-82/Director of Office of Budgets and Reports, NCB
- NCD, NCB, NCF
- Chief of Naval Technical Training
- CNET and NAVFAC
- BUMED
- COMNAVAIRLANT
- Standards Branch, Marine Corps

15. **What types of guidance do you receive?**

The following comments were provided:

- Regulations plus directed common core training.
- Learning objectives.
- Feedback from collective leadership and periodic assessment.
- Proponents provide guidance on and approve the technical content.
- Regulations and policy guidance.
- Subjects of concern are the appropriate content for courses and the levels of learning required for each.
- General guidelines as to curriculum content.
- Subject matter expertise.
- Selected topic material or requirements for graduate skill levels.
- Course review, on-site evaluations; constant feedback is received from sponsors.
- Curriculum reviews, directed input, issuance of new directives.
- Formal instructions.
- Internal curriculum review.
- The Marine Corps uses the Instructional Systems Development process known as the Systems Approach to Training (SAT) as a guideline for all course development.

16. **How often do you receive such guidance?**

The typical response to this question was that guidance was received whenever necessary. Fourteen of the respondents answered in this fashion. Other responses were annually (1), quarterly (1), and two to three times a year (1).

*17. Do you have staff dedicated to program development?

RESPONSE	NUMBER	PERCENTAGE
YES	12	66.7
NO	6	33.3
TOTAL RESPONSES	18	100.0

If yes, how many?

The answers to this question varied from one to fifty-eight. The average response was between 1 and 3.

18. What are the number of and percentages of civilian and/or military instructors in your program?

Of the sixteen agencies providing detailed information on this question, the following cumulative data were obtained:

CIVILIAN: Number 142 Percentage 47.5

MILITARY: Number 157 Percentage 52.5

The range of civilian employees is from 0 to 66; for military employees the range is 0 to 33. The average (mean) number of civilian employees is 6.3. The average (mean) number of military employees was 13.1.

19. **What policies and criteria are used to assign or hire military faculty/instructors for your program?**

The following responses were provided:

- The officer or enlisted finance assignment branches screen and submit records of the best available personnel to the commandant who makes the final decision.
- Subject matter expertise, previous schooling, previous assignments, and enlisted/officer fitness reports are all included as part of the review prior to actual assignment.
- Grade, educational, experience and qualifications.
- Military candidates are screened by a five member faculty committee.
- A Master's degree is required. Broad knowledge of the comptroller field with broad background in at least one functional area. Strong performance record.
- Must have graduate degree and are financial management specialists.
- Must have subspecialty code; and O-4 and above.
- Manpower efficiency reviews conducted by Chief of Naval Education and Training.
- Recent academic background and field experience.
- NEC 9502.
- New instructors are assigned on the basis of their technical knowledge of the subject matter they will teach and their communication skills.

20. **What policies and criteria are used to appoint or hire civilian faculty/instructors for your program?**

The following comments were provided:

- All civil service positions within the training instructor field have prescribed minimum qualifications.
- College degree, subject matter expertise, ability to teach.
- Coordination/consultation with department chairs and academic directors.
- Instructors are recommended by their supervisors.
- Review of job series and job experience. Depending on grade, career field experience is generally required. Final selection is based on educational requirements, subject matter knowledge, experience, interview, and potential to perform on the "platform".
- Grade, educational experience, qualifications and OPM guidance.
- Civilian candidates are screened by a five member faculty committee.
- Must have doctoral degree. For senior faculty, must also have scholarly research record.
- Resumes, references, interviews.
- Level of degree, professional field experience in finance.

*21. **Are professional qualifications standards required for faculty/instructors (e.g., degrees, prior experience, completion of an instructor training program)?**

RESPONSE	NUMBER	PERCENTAGE
YES	17	94.4
NO	1	5.6
TOTAL RESPONSES	18	100.0

If yes, please describe.

- College degree.

- Same standards as for the University.
- Most instructors have a degree in their subject area (minimum of bachelor's) and not less than five years experience in their subject area. Further, instructors must complete the Instructional Methods Course.
- All military officers have degrees; civilians usually have degrees. The Faculty Development Course must be completed within 90 days of assignment.
- Associates degree or higher; completion of Technical Training Instructor Course.
- All faculty must have an appropriate Master's degree and experience in the field taught or a closely related field. Faculty hired without significant prior teaching experience must complete Academic Instructor School.
- Master's degree plus completion of Air Force Academic Instructor School.
- We prefer faculty with Phd's and teaching experience.
- Each faculty member in the teaching discipline at the master's degree level will hold the terminal degree in the teaching discipline or a related discipline. Outstanding professional experience plus a Master's degree is preferred.
- Specific Navy enlisted classification codes apply to some billets which require fleet experienced personnel to be detailed to the billet.
- Minimum of Bachelor, desired Master's and five years of experience.
- Instructor Training School; subspecialty designation.
- Graduate of instructor training school.
- Prior experience in the field.
- All instructors complete a two week Instructor Training Course.

*22. **Do you use classroom observation to evaluate instruction?**

RESPONSE	NUMBER	PERCENTAGE
YES	17	89.5
NO	2	10.5
TOTAL RESPONSES	19	100.0

If yes, who performs this observation?

The following responses were provided:

- Department directors, division chiefs, course directors, commandant.
- Staff and faculty development representatives.
- Peers.
- Program directors.
- Classroom courses are evaluated by the course manager, quality assurance representative, proponent or lead instructor.
- School deans, department chairman, course directors.
- Instructor supervisors and/or flight commander.
- Department head.
- Commandant.
- Regional academic director.
- Educational specialists.
- Staff instructors.
- Academic Standards department.
- Academic Program division.
- Qualified instructors.
- Training director and department head.

- Master course manager.
- Curriculum Standards Branch Officer, Instructional Operations Officer, Academic Officer, Academic Chief, Instructional Operations Chief.

How often is it performed?

The following responses were provided:

- Weekly - 5 responses
- Quarterly - 2 responses
- Twice yearly - 4 responses
- Annually - 6 responses
- Unscheduled or as appropriate - 2 responses

*23. **Are other methods used to evaluate classroom instruction?**

RESPONSE	NUMBER	PERCENTAGE
YES	15	83.3
NO	3	16.7
TOTAL RESPONSES	18	100.0

If yes, please describe.

Of the fifteen agencies which responded to this question, all cited **student critiques** as a method used to evaluate classroom instruction. Detailed responses are listed below:

- Student evaluation of training.
- End-of-class evaluation by students.
- Surveys from participants; group assessment sessions.
- End-of-course questionnaires by students;audits of classes by proponent representatives; post-graduation surveys sent to graduates and their supervisors 6 months after course completion; academic excellence analysis.
- ATC form 736; student critiques; Training evaluation Reports; Training Quality Reports from graduates and supervisors of graduates; field visits; STAN evaluations and Inspector General inspections.
- We use student/supervisor post course critiques. The student class leader debriefs the department head at the conclusion of each course.
- Student opinion questionnaires.
- Mid-course and end-of-course student evaluations.
- Student feedback instruments; discussions with instructors/administrators.
- Student feedback from every class. Representatives from

sponsor also monitor classes.

- Student critiques; peer review.
- Course reviews; student critiques; external evaluations (surveys).
- Quarterly improvement form completed by all students.
- Course evaluation upon student course completion and a supervisor's evaluation of student performance in training skills 3 months after course completion.
- Every instructor completes an after instruction report to note any problems with lesson materials. Each student fills out an end-of-course critique prior to graduation which enables him to evaluate the overall course material.

*24. Are other methods used to evaluate instructors?

RESPONSE	NUMBER	PERCENTAGE
YES	12	63.2
NO	7	36.8
TOTAL RESPONSES	18	100.0

If yes, please describe.

The following responses were received:

- Selection of instructor of the month, quarter and year.
- Survey of a sample of students and their supervisors conducted six months after course completion to determine adequacy and application made of training.
- End-of-course questionnaires; performance appraisals; informal visits to classroom by course directors.
- Student critiques; STAN evaluations; Inspector General

inspections.

- The student course critique covers the instructor's performance.
- Student opinion questionnaires.
- Faculty may choose a 15 minute tape presentation, arrange a supervisory visit and evaluation or submit a representative portfolio for evaluation purposes.
- Student feedback instruments. Follow-up discussions with students/administrators.
- Student critiques; peer review.
- Course review; student critiques; external evaluations.
- Review of instructor prepared course material.
- 100 percent of the students of each class complete an Instructor Rating form. This form allows them to evaluate the lesson material as well as the effectiveness of the instructor.

*25. Do you employ productivity measures to evaluate instructors?

RESPONSE	NUMBER	PERCENTAGE
YES	3	15.8
NO	16	84.2
TOTAL RESPONSES	19	100.0

If so, please describe.

Only three of the nineteen respondents indicated that productivity measures were employed. Of these three only one

respondent provided measures employed. These were: instructor contact hours; student training years per instructor; instructor contact hours per student training years produced; and consulting hours.

*26. **Is your institution accredited?**

RESPONSE	NUMBER	PERCENTAGE
YES	9	47.4
NO	10	52.6
TOTAL RESPONSES	19	100.0

If yes, by whom?

- North Central Association of Colleges and Universities, Commission on Institutions of Higher Education.
- AACSB for Schools of Management.
- Southern Association of Colleges and Schools (2 responses).
- North Central Association.
- American Council on Education (2 responses).
- Western Association of Schools and Colleges.
- Middle States Association.

How often?

Frequency varied from annually to every ten years. Typically, the review cycle is five years.

*27. Is your institution reviewed by other agencies?

RESPONSE	NUMBER	PERCENTAGE
YES	13	68.4
NO	6	31.6
TOTAL RESPONSES	19	100.0

If yes, by whom and how often?

Responses received included:

- Army Training and Doctrine Command.
- American Council on Education (2 responses).
- Defense Finance and Accounting Agency; Secretary of the Air Force for Financial Management; Air Force Audit Agency; Community College of the Air Force.
- Air University (2 responses).
- National Association of Schools of Public Affairs and Administration.
- MIVER and QES.
- Commander, Training Command, U. S. Atlantic Fleet.
- CNET; CNTECTRA; NAVFAC.
- Navy and Bureau of Medicine Inspector's General.
- Type commander.
- Command inspections.

28. **What is the nature and extent of this review?**

The following responses were provided:

- Standard ACE review of course material and lesson plans.
- Courses and library support are evaluated by ACE teams of subject matter experts. Evaluators consider factors such as course objectives, subject matter, level of difficulty, duration, methods of student evaluation, applicability to post-secondary education programs, and background and selection of students and instructors. ACE then makes recommendations to colleges/universities for granting academic credit.
- To determine accuracy and currency of training.
- Primarily focuses on management.
- Curriculum review.
- Year-long self-assessment followed by site visit.
- Formal Inspector General inspections.
- Review of curriculum and adherence to directives.
- Inspections.

29. **What methods or modes of instruction are utilized in your program (e.g., lecture, discussion, simulation, independent study)?**

MODE OF INSTRUCTION	NUMBER	PERCENT
LECTURE	16	94.1
DISCUSSION	10	58.8
SIMULATION	8	47.1
CASE STUDY	7	41.2
SEMINARS	2	11.8
INDEPENDENT STUDY	6	35.3
PROJECT TEAMS	3	17.6
FIELD TRIPS	1	5.9
LABORATORIES	2	11.8
PERFORMANCED BASED	2	11.8

The typical responses to this question included lectures, discussions, case studies, simulation and self or independent study.

30. **What percentage of instruction is delivered in each mode you identified?**

Of the eleven institutions providing detailed percentages on modes of instruction, all cited lectures and discussions as the predominant modes utilized. On average, lectures represented 40 percent of the instructional program; discussion represented 20 percent. Simulation, case study and independent study represent

approximately 10 percent each. The remaining 10 percent was divided among the modes reported in Question 29 above.

31. **What types of course reading materials are used in your program (e.g., textbooks, published articles, DoD official documents, self-generated materials)?**

Sixteen agencies responded to this question. Thirteen cited DoD official documents. Ten developed their own (self-generated) materials. And nine utilized textbooks.

*32. **Is your program supported by a library containing extensive DoD financial management related materials?**

RESPONSE	NUMBER	PERCENTAGE
YES	9	50.0
NO	9	50.0
TOTAL RESPONSES	18	100.0

Of the eighteen responses received, half noted that they were not adequately supported by a library containing extensive DoD financially related materials. Question 33 and 34 asked specifically about library support. Six providers specified improvements that would like to see in library support (See Question 33) and six noted that improvements were planned in library support (See Question 34).

33. **How would you like to improve library support for your program?**

Six responses were provided on this question. They included:

- Establish a library within our school.
- Be able to interact with some DoD instructional material data base.
- Ensure that the library has all required materials.
- Improve library support by joining the Washington area consortium.
- Specified funds for financial texts.
- Obtain sufficient copies of reference materials.

*34. **Are there improvements in your library services planned?**

RESPONSE	NUMBER	PERCENTAGE
YES	6	35.3
NO	11	64.7
TOTAL RESPONSES	17	100.0

If yes, please explain these improvements and indicate when they will occur.

- An effort is underway to automate the Logistics Library which will provide computer assisted in-house services plus remote dial-in access. (Scheduled for FY 1993)
- Our library has just assigned collection development specialists to enhance library support for school programs.

*35. **Is your program supported by a computer center or laboratory?**

RESPONSE	NUMBER	PERCENTAGE
YES	14	73.7
NO	5	26.3
TOTAL RESPONSES	19	100.0

If no, what computer resources are employed at your institution.

Only one response was provided in response to this portion of the question; that response indicated that only personal computers were used.

*36. **Does your instructional program include computer exercises or assignments?**

RESPONSE	NUMBER	PERCENTAGE
YES	16	88.9
NO	2	11.1
TOTAL RESPONSES	18	100.0

If yes, please describe how computers are utilized.

Responses included:

- Standard Army Information Management System.
- Real-world applications.

- Familiarize clients with computers.
- Simulation.
- Data retrieval exercises; National Budget case.
- Self-paced instruction.
- Application practices.

*37. **Is your program well supported with respect to administrative staff, funding for guest speakers,etc.?**

RESPONSE	NUMBER	PERCENTAGE
YES	12	63.2
NO	7	36.8
TOTAL RESPONSES	19	100.0

What improvements in support would be desirable?

Of the four agencies that specified improvements, all noted additional funding for guest speakers would be desirable.

38. **What methods are used to determine the need for your current program?**

The following responses were provided:

- The Army conducts annual surveys of all users of Army training programs.
- Sponsors.
- Needs assessments are conducted by proponents prior to any consideration of course design or development. Proponents annually verify the need for classroom courses and an annual

market survey provided the needs verification from the users.

- The Total Army Centralized Individual Training Solicitation (TACITS) is a survey which is conducted annually for primary information and follow-up; Structure Manning Decision Review is conducted annually; the Training Resources Arbitration Panel (TRAP) process is done monthly; off-line memorandums can be submitted once the TRAP closes for execution; curriculum council reviews; annual course proponent reviews.

- Field evaluations; Training Evaluation reports; Training Review Analyses; occupational surveys.

- Curriculum review addresses this specific issue. The need is also assessed by the quantity of requests for any particular course.

- The need for resource management education among military services.

- Data on P-coded billets and other financial management positions.

- Program reviews are conducted every five years.

- Alumni surveys; student surveys; end-of-course assessments; ESO inputs; and faculty surveys.

- NC and NCD guidance; Career Program Planning Board; initiatives in the operational environment.

- Site surveys conducted by systems command sponsors and annual course curriculum reviews.

- Student feedback and sponsors' requirements.

- Demand for student placements.

- Fleet need; tasking from higher authority; student critiques.

- Review by claimant.

- Extensive course review by program manager and field personnel.

- The Marine Corps uses the Individual Training Standards that describe the specific tasks and knowledge required. We also conduct Course Content Review Boards to ensure the training standards are correct.

39. **What methods are used to determine the validity, accuracy, relevance and timeliness of your current program?**

The following methods were cited:

- Annual review of training strategy by subject matter experts; annual review of lesson plans; needs analysis.
- Proposed training program based on TACITS data is reviewed and approved by the Department of the Army.
- Accreditation and standards of graduate program.
- Proponents are charged with the responsibility for technical content. Proponent/instructor meetings as well as monitoring of courses are performed to ensure technical accuracy, timeliness, etc. Student end-of-course critiques are constantly monitored for student perceived requirements for change.
- Curriculum council reviews; annual course proponent reviews; end-of-course questionnaires; Structure Manning Decision review; Army Training Resource Requirements System.
- Field evaluations; Training Evaluation Reports; Training Review Analysis; occupational surveys; Inspector General inspections; student critiques. Also a customer service information line has been installed.
- Curriculum reviews; visits with the sponsor; student critiques; functional boards; and other feedback.
- Review by senior financial management officials; student feedback.
- Observation of changes in governmental and academic practices and problems. Consultation with program sponsor.
- Surveys and interviews with students, alumni and practitioners in the field.
- All programs are under continuous review. Inputs from the teaching site is gathered each term to determine the validity of our current program.
- Subject matter experts; career board annual report, classroom

visits, surveys of the community.

- Annual course reviews; systems command assessments and technical audits.
- Sponsor review; willingness of users to reimburse for the course.
- Curriculum survey to past graduates; review by sponsors.
- Course reviews; standardization conferences.
- Student/claimant feedback.
- Competent job performers and subject matter experts review course content for validity, accuracy and relevance.
- Following completion of each course, a career content review board is conducted to ensure the material is accurate, timely and relevant.

40. **What methods are employed to determine student competence during and upon program completion (e.g., passing standardized tests, written course work, observation of performance on the job)?**

Responses provided included:

- Practical exercises (4 responses)
- Tests (14 responses)
- Research papers (4 responses)
- Individual or group projects (3 responses)
- Case studies (4 responses)
- Oral presentations (3 responses)
- Passing national exams (2 responses)
- Thesis (1 response)

*41. Do you have a formal method of student course evaluation?

RESPONSE	NUMBER	PERCENTAGE
YES	19	100.0
NO	0	0.0
TOTAL RESPONSES	19	100.0

If yes, describe this process.

Of the nineteen responses received to this question, all indicated that a formal method of student course evaluation existed. All used a student critique form for this purpose.

*42. Are other methods used to permit students to evaluate your instructional program?

RESPONSE	NUMBER	PERCENTAGE
YES	10	52.6
NO	9	47.4
TOTAL RESPONSES	19	100.0

If yes, describe these methods.

The following comments were provided:

- The Commandant holds periodic informal discussions with students.
- Post-graduation surveys (3 responses).
- DD form 1556 is completed by students and their supervisors.

- Student-to-instructor feedback.
- Students provide informal comments to their class leaders, who can relay them at end-of-course debriefs.
- Students are invited to meet with the department chairman periodically and can make individual comments to him as they wish.
- Follow-up with educational specialists.

***43. Are your students required to pass any standardized DoD or national examinations (e.g., CPA, CMA)?**

RESPONSE	NUMBER	PERCENTAGE
YES	1	5.3
NO	18	94.7
TOTAL RESPONSES	19	100.0

The one respondent answering "yes" to this indicated that students are required to pass the GRE, GMAT or MAT.

44. What percentage of students entering your program successfully complete it?

Of the eleven responses to this question, 10 indicated that completion rates averaged over 95 percent. One agency cited a completion rate of 75 percent.

*45. Do you track the performance of your graduates?

RESPONSE	NUMBER	PERCENTAGE
YES	7	36.8
NO	12	63.2
TOTAL RESPONSES	19	100.0

If yes, how is this done?

Of the seven responses provided, six agencies cited the use of post-graduate surveys as the principle method utilized to track graduate performance. Specific comments were:

- School liaison teams visit finance units in the field to evaluate school training and training needs with graduates and their supervisors. Survey of a sample of students and their supervisors is conducted about six months after course completion to determine adequacy and applicability of training.
- Post graduate surveys are sent to graduates and their supervisors six months after course completion.
- Field visits by training evaluators.
- We use one year and five year out surveys of graduates.
- Follow-up questionnaire one year after completion; survey of supervisors of graduates of our program; track progression through the alumni association.
- A post-course evaluation is sent to the student's supervisor. It is intended to determine the effectiveness of training more than the performance of the individual.
- The supervisors of all graduates are sent a feedback questionnaire to help us evaluate if the student learned the necessary prerequisite knowledge.

*46. **Are formal methods employed to solicit feedback from former students and clients about the utility of your program?**

RESPONSE	NUMBER	PERCENTAGE
YES	12	63.2
NO	7	36.8
TOTAL RESPONSES	19	100.0

If yes, how is this done?

Of the twelve responses received, nine agencies cited the use of post-graduate surveys for this purpose. Post-graduate surveys were used for two purposes: (1) To track the performance of graduates (see Question 45 above), and (2) To assess the effectiveness or utility of the program.

47. **In your opinion, what are the most important methods you employ to ensure the quality of your program?**

This question was designed to be the cap-stone question of the survey. It provided the opportunity to summarize the methods used by survey respondents to ensure quality. Responses included:

- Visits to finance units in the field; selection of instructors/subject matter experts who have field experience; insuring that we are kept informed on the numerous changes in finance, accounting and resource management regulations and policies.

- Qualified faculty; feedback from students and their supervisors.

- Recognition by sponsors and commands/agencies which provide participants for the program; competition for individuals to attend; long standing reputation of the program.

- Needs assessment; task analysis; analysis of pre/post test results; quality assurance; proponent and course manager evaluations; periodic proponent/instructor/SME workshops for technical accuracy and relevance; analysis of student end-of-course evaluations.

- Close attention to post-graduation surveys; Close attention to comments on end-of-course questionnaires; continuing dialogue with students and others in the functional area; exceptional instruction; extensive knowledge of subject matter and regulatory requirements.

- Field visits; student evaluations; rotation of military instructors; field feedback; workshops to review training.

- We attempt to hire and maintain a top quality faculty. The Faculty Academics Standards Committee reviews each course every three years.

- Constant review of the curriculum by the faculty plus biannual review by Air University and senior DoD comptrollers; student feedback.

- Faculty involvement with the Navy and Defense Department and in academic activities and organizations.

- We set high standards for professional graduate level work and expect the faculty to meet these standards.

- Student course assessments; faculty observations.

- Review of material for accuracy of content; student and instructor evaluations; post-training job performance.

- Periodic fleet/type commander staff reviews and systems command technical assessments.

- Constant feedback from the students and inputs from the course sponsor.

- Collection of data via student critiques; trend analysis over time.

- Fleet inputs.

- On-going student and client feedback.
- Feedback from students and their supervisors.
- The Instructional Systems Development Process guides us to ensure the quality of our program. Additionally, our school enjoys an outstanding relationship with field personnel. We are able to respond to changes to regulations and provide better instruction.

48. **Is there any other information that you would offer on quality assessment at your institution that we did not request?**

No responses were provided to this question.

III. ANALYSIS OF SURVEY RESPONSES

Analysis of responses begins with the broadest element of the survey-- responses to question 47. Question 47 asked-- What are the **most important methods you employ to ensure the quality of your program**? The question gave respondents the opportunity to summarize the methods they used to assure quality. Responses to this question form the basis for evaluating the quality assurance methods employed by financial management education and training providers.

Quality Assurance Methods Employed

The following list summarizes methods cited by survey respondents to ensure the quality of their programs:

- **Student feedback** (11 responses).

- **Sponsor guidance**/feedback/support (6 responses).
- **Hiring**/ensuring **quality faculty** (6 responses).
- **Feedback/contact with clients** (9 responses).
- Tracking the **post-graduation performance of students** (5 responses).
- Monitoring of **faculty performance** (3 responses).
- **Keeping abreast of changes** in financial management (4 responses).
- **Tracking student performance** in courses and/or programs (2 responses).

The methods noted by financial management education and training providers in their responses to this survey question (Question 47) also are supported by the responses made to other questions within the survey questionnaire. Each of the methods cited above are discussed separately below with references to other survey questions as appropriate.

1. Student Feedback

The use of student feedback, specifically end-of-course critique forms, is a response that appears throughout the surveys returned by financial management education and training providers. In addition to Question 41 which asks -- Do you have a formal method of student course evaluation? to which all nineteen respondents affirmatively replied, the questions and the number of respondents that listed student feedback as a prime determinant are as follows:

- Question 11: How do you determine the need for new courses or instruction? (6 responses)

- Question 12: How do you determine the need to update or modify the instruction you currently offer? (10 responses)
- Question 23: Are other methods used to evaluate classroom instruction? [Note: Question 23 asks whether respondents use classroom observation to evaluate instruction] (15 responses)
- Question 24: Are other methods used to evaluate instructors? (7 responses)
- Question 38: What methods are used to determine the need for your current program? [Follow-on to questions 11 and 12] (3 responses)
- Question 39: What methods are used to determine the validity, accuracy, relevance and timeliness of your current program? (7 responses)

2. Sponsor Guidance

Sponsor guidance is another common method of quality assurance employed by respondents to the survey. Question 13 (Do you have one or more **sponsors** or clients that directly influence your program of instruction?) directly measures this practice. Eighteen of the nineteen respondents acknowledged sponsor guidance. Question 14 (Is course development guided or directed by higher authority?) also addresses this practice. Thirteen of nineteen respondents responded "yes" to the question.

Additionally, the following survey questions applied to the sponsor guidance [the number of positive responses is shown]

- Question 11: How do you determine need for new courses or instruction? (9 responses)
- Question 12: How do you determine the need to update or modify the instruction you currently offer? (8 responses)
- Question 27: Is your institution reviewed by other agencies [other than accreditation]? (7 responses)

- Question 38: What methods are used to determine the need for your current program? (6 responses)
- Question 39: What methods are used to determine the validity, accuracy, relevance and timeliness of your program? (8 responses)

3. Hiring Quality Faculty

Hiring of quality instructors or faculty was the third quality assurance method cited by survey respondents. In this regard, the issue of faculty "quality" or competence was addressed directly by the survey in questions 19 through 25. Question 21 is the most specific. It asked - Are professional qualification standards required for faculty/instructors? Seventeen of 18 respondents stated that they employed this method.

Also relevant for the discussion of quality faculty were questions 19 and 20. The questions asked - What policies and criteria are used to hire military (Question 19) or civilian (Question 20) faculty/instructors for your program. Survey responses to both questions focused on experience, education and other factors that prepare individuals for the teaching profession. In fact all respondents noted that they used selected criteria to ensure the hiring of qualified individuals.

Question 22 through 25 further addressed the issue of instructor or instruction observation to promote quality faculty. The issue of faculty on-the-job performance is discussed in subsection (f) Faculty Performance.

4. Feedback from Clients

Client feedback was the fourth method cited by survey respondents to ensure quality. Question 13 addressed this method by asking -- Do you have one or more sponsors or **clients** that directly influence your program of instruction? As the question implies, the distinction made between clients and sponsors was not always clear in the responses. Only one respondent specifically mentioned a client that influenced the program. Nevertheless, other survey question responses noted the importance that financial management education and training providers give to client feedback.

The following questions applied:

- Question 11: How do you determine the need for new courses or instruction? (9 responses)
- Question 12: How do you determine the need to update or modify the instruction you currently offer? (3 responses)
- Question 38: What methods are used to determine the need for your current program? (2 responses)
- Question 39: What methods are used to determine the validity, accuracy, relevance and timeliness of your current program? (3 responses)

Additionally, client feedback is obtained through the use of post-graduation surveys to the extent that graduates and their supervisors represent the clients of the courses and programs offered. This practice is more fully examined below.

5. Post-graduation Performance of Students

The post-graduation performance of financial management

education and training students was the fifth method of quality assurance indicated by survey respondents. This method was specifically addressed in the survey in Question 45. The question stated -- Do you track the performance of your graduates? Seven of the nineteen respondents did utilize such tracking. Of these seven, six used post-graduation surveys for this purpose.

6. Faculty Performance

A sixth method of quality assurance reported was faculty performance. This method is similar to the hiring of quality faculty previously discussed in subsection (c). However, the monitoring of faculty performance is an on-going process that, in principle, verifies the hiring policies and procedures of financial management providers.

Questions 22 through 25 addressed the issue of faculty performance. These questions with the number of affirmative responses are as follows:

- Question 22: Do you use classroom observation to evaluate instruction? (17 responses)
- Question 23: Are other methods used to evaluate classroom instruction? (15 responses)
- Question 24: Are other methods used to evaluate instructors? (12 responses)
- Question 25: Do you employ productivi∫y measures to evaluate instructors? (3 responses)

One of the prime measurements of faculty performance was the use of student critiques (end-of-course evaluations) and

student feedback. For example, all fifteen of the responses to question 23 cited the use of student critiques as the method used to evaluate classroom instruction. Similarly, eight respondents to question 24 noted student critiques as the primary method employed to measure instructor performance.

7. Keeping Abreast of Changes

Keeping abreast of changes in financial management was the sixth quality assurance method cited by survey respondents. Keeping abreast of changes in financial management was noted in the following survey responses by question:

- Question 12: How do you determine the need to update or modify the instruction you currently offer? (5 responses)
- Question 39: What methods are used to determine the validity, accuracy, relevance and timeliness of your current program? (2 responses)

8. Tracking Student Performance

The final method reported to ensure quality was the tracking or monitoring of student performance while attending the financial management institution. The survey addressed the issue of student performance or competence in questions 40, 43 and 44.

Question 40 asked -- What methods are employed to determine student competence during and upon program completion (e. g., passing standardized tests, written course work, observation of performance on the job)? Question 43 asked about the requirement for students to pass national examinations. Only one respondent required this. Finally, Question 45 asked respondents what

percentage of students entering the program successfully complete it? The average successful completion rate was in excess of 95 percent.

Additionally, while this method is directed toward in-house success, post-graduation performance also informs the institution on the quality of their program.

SUMMARY

The preceding sections analyzed responses to the survey of financial management education and training quality assurance methodology. Table IV summarizes the methods used. The percentage column is calculated on the basis of the number of responses divided by the total number of responses received.

TABLE IV. SUMMARY OF QUALITY ASSURANCE METHODS

Method	Responses	Percentage
(a) Student Feedback	11	57.9
(b) Sponsor Guidance	6	31.6
(c) Hiring Quality Faculty	6	31.6
(d) Feedback from Clients	9	47.4
(e) Post-graduation Performance	5	23.3
(f) Faculty Performance	3	15.8
(g) Keeping Abreast of Changes	4	21.1
(h) Tracking Student Performance	2	10.5

IV. CONCLUSIONS

The respondents to this study represent a wide spectrum of DoD institutions currently providing financial management education and training. Five institutions responding operate within or are sponsored by the Department of the Army, three by the Department of the Air Force, and eleven by the Department of the Navy.

The respondents span the educational spectrum from those granting Master degrees to those providing basic military entry level training. In terms of the size of the institutions responding to the survey, average enrollment in programs or courses ranges from a low of 36 to a high of 1,670. The range of courses offered is from one to 36, with an average of eight.

The target audience as reported by the survey respondents was both military and civilian employees of DoD. Only one agency reported its audience as civilian only, and three responded military only. The remainder serve both.

In terms of faculty composition (military, civilian or a combination), four agencies use civilian instructors, four military, and eight have a mixture of military and civilian.

The question addressed by this research was the method of quality assurance employed by financial management providers. The responses to the survey of quality assurance methods are listed below.

(a) Student Feedback

(b) Sponsor Guidance

(c) Hiring Quality Faculty

(d) Feedback from Clients

(e) Post-graduation Performance

(f) Faculty Performance

(g) Keeping Abreast of Changes in DoD Financial Management

(h) Tracking Student Performance

Student feedback and feedback from clients were the two quality assurance methods most commonly cited by survey respondents. The survey results, however, clearly point out the wide divergence of quality methods used by financial management instruction providers.

In addition to the methods cited by survey respondents to ensure quality, other quality measurement methods might be employed. Accreditation and assessment of the quality of support resources also are quality assurance approaches that could be employed by financial management education and training providers.

(1) Accreditation

An accreditation process provides an independent evaluation of the performance of educational institutions. Accreditation organizations typically review courses and programs for content, instructor competence, and the availability of ancillary services including libraries and computers. Question 26 of the survey asked - Is your institution accredited? Nine of the nineteen respondents replied affirmatively. The accrediting organizations mentioned included the North Central Association of

Colleges and Universities, Commission on Institutions of Higher Management, the American Council on Education and the Western Association of Schools and Colleges. Existing accreditation processes are not applicable to all of the respondents to the survey. However, accreditation would appear useful to ensure the quality of all DoD courses and program offerings, if such a process accommodated the unique nature of DoD Financial Management education and training institutions.

(2) Evaluating the Adequacy of Institutional Support

Another method for ensuring quality is to assess the adequacy of institutional support for instructional courses or programs.

The survey questionnaire asked several questions on institutional support:

- Question 32: Is your institution supported by a library containing extensive DoD financial management related materials?
- Question 35: Is your program supported by a computer center or laboratory?
- Question 37: Is your program well supported with respect to administrative staff, funding for guest speakers, etc.?

Responses to these question were mixed. Fifty percent of the respondents reported that their program was not supported by a library with extensive DoD material. Seven of nineteen respondents answered that their program was not well supported with respect to administrative staff or funding for guest speakers. Four responses identified funding for guest speakers as the only deficiency in

this area. Adequate support is necessary to assure quality of instruction.

While it might seem obvious that developing and maintaining quality programs necessitates the involvement not only of the provider but also of the sponsor and clients, the overall response rate indicates that this is not always the case. Furthermore, the differences in responses on this issue suggests that more effort needs to be expended toward the development of methods that ensure financial management education and training is relevant to both sponsors and clients.

V. RECOMMENDATIONS

There is no single "best method" to assure quality in DoD financial management education and training. A mix of different approaches appropriate to the mission and nature of instruction provided at each institution is needed. Responses to the survey of DoD FM instruction providers indicate that a number of approaches to quality assurance are employed currently. However, there is room for improvement. Based upon the findings from this survey, the following recommendations are made to improve DoD Financial Management Education and Training at all institutions in the DoD system.

1. All DoD FM education and training institutions should employ student evaluation administered at the mid-point and at end of the course of study to provide feedback as to the quality and adequacy of instruction. Where such evaluational methods exist,

institutions should evaluate the instruments used to collect information from students to determine whether the necessary and correct information is being solicited from students. Few institutions presently administer mid-point evaluations presently. This deficiency should be corrected.

2. Careful analysis of student course evaluations collected over the past three years, with emphasis on the most recent data, should be performed to determine changes needed in instruction.

3. All DoD FM education and training institutions should develop and implement a system for tracking students that have received instruction. This system should continue to track students as their employment location changes.

4. All DoD FM education and training institutions should develop and implement post-study student satisfaction surveys to obtain information from students regarding the usefulness of the education and training they received, as well as recommendations for change. Methods employed by selected institutions at present to collect these data should be assessed to determine the best approach to collection and analysis of student responses. Data should be collected and analyzed after the first year following the end of instruction and then subsequently in a three year cycle.

5. All DoD FM education and training institutions should develop

and implement post-study employer satisfaction surveys to obtain information from the employers of graduated students regarding the usefulness to the employer of the education and training, as well as recommendations for change. Methods employed by selected institutions at present to collect these data should be assessed to determine the best approach to gather employer responses. Data should be collected and analyzed after the first year following the end of instruction and then subsequently in a three year cycle.

6. As noted above, no single "best method" is feasible to assure quality in DoD financial management education and training. However, a systematic approach to quality assessment should be developed within DoD to assess quality on a regular basis to provide feedback to institutions and DoD executives on the quality and adequacy of instruction provided. Accordingly, a single FM education and training accreditation organization should be created to perform accreditation reviews of institutions providing FM instruction. Accreditation standards, guidelines and methods for evaluating compliance by institutions with these standards should be developed. A schedule for regular and periodic accreditation review including site visitation and participant observation should be established by this organization.

7. Quality assurance accreditation reviews should be performed by the designated FM education and training accreditation organization assisted by subject matter specialists on a three year cycle to

assist institutions in maintaining currency in their curricula, instructional methods and technology.

8. Accreditation reviews of institutions should be performed by teams consisting of one member of the accrediting agency and three subject matter specialists chosen from a pool of experts established for purposes of such review. Selection of subject matter experts should be based upon academic and professional experience and accomplishment in the field of instruction subject to review. The pool of experts should be drawn from within DoD and from institutions external to DoD. All accreditation teams should contain at least one expert from a non-DoD institution. To avoid duplicative review, where institutions already have received accreditation by recognized national or regional accreditation agencies, the DoD accreditation review agency may choose to accept such reviews in lieu of performing its own review. However, where this is the case, the results of the accreditation review performed by an external organization should be examined by the DoD accreditation agent to assure general conformance with DoD quality assurance standards and guidelines.

9. The quality assurance accreditation compliance process should be designed to include the careful analysis of student course evaluations and information from the employers of graduated students regarding the usefulness to the employer of the education and training.

10. The quality assurance accreditation compliance process should be designed to assist institutions in meeting standard rather than punishing them for non-compliance. Resource augmentation to enhance library services, instructional technology and facilities should be considered where such aid appears to be needed. However, institutions that fail to implement and report on methods and actions to achieve compliance with DoD standards and guidelines within a reasonable period of time should be considered for budgetary sanction and possible termination.

11. Based upon a review of the missions of DoD financial management education and training organizations, the quality assurance accreditation process should be developed and administered by the Defense Resource Management Institute advised by a committee that includes a single member representing each DoD FM education and training institution plus selected subject matter specialists in financial management education and training. This committee should meet semi-annually or on an "as needed" basis to provide guidance to the accreditation process.

12. Based on survey results there is a need to establish or enhance financial management library resources at selected institutions. This need should be addressed as a part of the accreditation review process outlined above.

13. Based on survey results there is a need to establish or

enhance computer and education technology resources at selected institutions. This need also should be addressed as a part of the accreditation review process outlined above.

14. Based on survey results, there is a need to establish or enhance resources to support guest and visiting instructors and lecturers and speakers at selected institutions. This need should be addressed as a part of the accreditation review process outlined above.

15. A pool of funds should be created and administered by the DoD accreditation agency to award annual grants on a competitive basis to institutions to establish or enhance library, computer, guest speaker/lecturer and other services to increase the quality of financial management education and training. Additionally, a competition should be established for an award for outstanding educational achievement by a DoD financial management education and training institution to recognize and reward quality performance.

APPENDIX A:

SURVEY METHODOLOGY

The survey that was sent out to all providers of financial management education and training programs is included in Appendix B. The list of DoD agencies and departments responding to the survey is provided in Appendix C.

Prior to developing and mailing the survey to all providers of financial management education and training, a comprehensive list of these providers needed to be verified.

The principal sources for determining the agencies and departments to be surveyed were:

(1) Formal Schools Directory, Third Edition [Ref. 8:] dated January, 1992. This directory was prepared by the DoD Training and Performance Data Center (TPDC) which is located in Orlando, Florida. The directory lists all schools and training locations operated by the Military Services and DoD agencies, including those identified as financial management. Five hundred eighty nine training organizations are identified in this directory.

(2) Financial Management Data System [Ref. 9:] also developed by TPDC. The Financial Management Data System is an automated data collection system which is designed to facilitate the collection of descriptive and resource data for DoD financial management training and education courses. TPDC provided this researcher with the latest edition of the data base which was updated through January, 1992.

The financial management data base was cross-referenced to the

Formal Schools Directory [Ref. 8:] to ensure that the latest available data on providers of financial management education and training was utilized.

A final check was performed to ensure that all providers of financial management education and training were included. This included correspondence and communication with experts both at the Naval Postgraduate School and with field personnel in the various military departments. The final product or listing of providers was then prepared.

DEVELOPMENT OF THE SURVEY INSTRUMENT

The development of the survey used to gather data for this research began with an extensive review of the literature on survey design. [See references 10 through 21] Since the full spectrum of assessment techniques employed by DoD financial management education and training programs was not known, the basic methodological approach employed in the development of the questionnaire was the "open" response format. This format allows the recipient to reply to the questions in a manner best suited to the institutional setting of the respondent. [Ref. 11: p. 54] Additionally, filtering questions were developed to facilitate the response to questions that did not apply to certain recipients but did apply in general. Finally, general purpose or information questions were included in the question data base.

A second methodological issue that was addressed was who should be contacted in the survey process. Mr. Peter Ewell, Senior Associate with the National Center for Higher Education Management

Systems (NCHEMS) noted that quality assessment of education could be conducted in two principal ways. These methods are:

(1) Collection from the agencies and departments themselves providing an internal perspective, and

(2) Collection of information from the clients served by the agencies and departments.

The clients are either the students themselves or the sponsoring agencies which subsequently received the students. This method of data gathering is referred to as external. [Ref. 22] Due to the limited time frame and the prospect of uncertain response from the external sources, the internal method was selected.

The third methodological issue addressed was the data collection method to be employed in the survey. Given the time constraints as well as the perceived length of the questionnaire on financial management quality assessment techniques, a combination of telephone and mail survey techniques were selected. In addition to the probability of gaining higher reliability of the responses, this method allowed the survey respondent to include additionally materials to the basic survey document.

Initial Development of the Survey Questions

Once the decision had been made by DoD Comptroller staff to perform a quality assessment of financial management education and training courses and programs, the initial development of the survey instrument was undertaken. In this phase of development, two steps were followed. The first step was to review research

literature on survey methodology. (Detailed in the previous section).

The second step was to contact professionals in the field of educational assessment to provide additional guidance on the survey design.

One of the more significant contributions at this stage was provided by Peter T. Ewell, Senior Associate at the National Center for Higher Education Management Systems located in Boulder, Colorado. In his response to a request for assistance in developing a comprehensive survey, Mr. Ewell recommended the following procedures be assessed:

- The nature of the program with respect to target audience (e.g., civilian/military, rank, geographical region) and its intensity/duration (e.g., one day, two-week on site, one year part-time, correspondence course).
- The learning objectives of the program, framed if possible in terms of "expected outcomes" of instruction i.e., particular elements of knowledge or skill that a student will exhibit at the programs conclusion.
- The particular methods or modes of instruction used in delivering the program (e.g., hands-on training, simulation, classroom work, independent study, etc.), and in particular the ways in which students' competency is tested at its conclusion (e.g., paper-and-pencil exams, problems, rated demonstrations of hands-on performance, etc.).
- How the effectiveness of the program in attaining its training objectives has been evaluated in the past; if possible, units should be requested to attach copies of any studies or data on effectiveness that they routinely collect to monitor and improve their own performance. [Ref. 22]

Field Validation of the Survey Questions

Once the initial set of survey questions had been compiled, the "validity" and "relevance" of these questions needed to be

tested. To accomplish this testing, selected agencies and departments offering financial management education and training programs were contacted through a telephone survey. The methodology employed in this telephone survey was "blind" response, i.e., the respondent was asked general questions on quality assessment and then asked what questions they would consider relevant in developing a survey instrument for their facility. Ten of the 31 institutions previously identified as providers of financial management education and training were contacted in this process. The providers were selected on the basis of size, service branch and referral from previously contacted providers. The various questions, suggestions and pertinent information collected during the telephone survey were added to the data base of questions prepared prior to the telephone survey. Appendix A lists those agencies and departments contacted during this phase of survey preparation.

The Initial Survey Instrument

Once the agencies and departments were selected for survey and the survey questions to be asked had been collected and developed, the next phase was to organize the survey questions into logical units. Specifically, the questions that had been obtained through the research noted previously had to be organized into a cohesive survey document. The general categories and principle questions or information requested is listed below:

1. General organizational and program information including: respondent, point of contact, target audience, number of financial management courses and programs offered, length

of the program, numbers of times offered, annual enrollment and average class size among others.

2. Program requirements and development: How is the need determined for new courses? How is the need to update or modify courses determined? Is course development guided by higher authority? and Does the agency or department have staff dedicated to program development?

3. Instruction: What policies are used to hire faculty/instructors? What methods are use to evaluate instruction and instructors?

4. Ongoing evaluation: What methods are used to determine the need for the current program? What methods are used to determine student competency? Are formal methods used for student course evaluation? and What percentage of students successfully complete the program?

5. Program assessment: Is the performance of graduates tracked? What formal methods are employed to solicit feedback from former students and clients of those students?

Once the questions were organized as noted above, the complete survey questionnaire was ready for initial pilot testing. The survey was given to CDR Glenn Eberling who taught the Navy Practical Controllership Course at the Naval Postgraduate School in Monterey, California and to Mr. Wade Cliendienst who was the Chief of Training and Professional Development for the US Army Audit Agency located in Alexandria, Virginia.

Both recipients reviewed the survey and offered several additions to the proposed survey instrument. These additions focused on the methods of quality assessment and the organization of the survey. Both pilot recipients also suggested clarification in the wording of the questions and of the explanatory paragraphs included in the survey.

A draft of the survey was reviewed by DoD Comptroller staff

and a cover letter from DoD Comptroller Sean O'Keefe was provided to introduce the survey. Sponsorship of the survey by the Comptroller was essential to ensure support from the agencies and departments surveyed. The cover letter from the DoD Comptroller is included at the end of the Appendix B. Of the 31 surveys sent to providers of financial management education and training, 21 were returned. The 21 responses were received prior to April 30,1992, the cut-off date for inclusion in the research project. This represents a response rate of 68 percent. Surveys returned by the Center for Army Leadership and the Army's Judge Advocate General's School indicated that neither agency offered financial management education and training.

The response rate based on a revised total of 29 providers (the original thirty-one less the two mentioned above) with 19 responses is 67 percent[1].

Another measurement of the response is to calculate the number of financial management programs managed by agencies and departments who responded to the survey. By this reckoning, the

---

[1] An effort was made to obtain a 100 percent response rate to the survey. Three non-responding agencies were specifically identified for intensive follow-up due to either their size or number of course offerings. They were the DLA Finance Training Section, the Defense Systems Management College and the Army Audit Agency. As a result of these efforts, surveys from the Defense Systems Management College and DLA Finance Training Section were received after the primary research on the thesis had been completed. The responses from these two agencies conformed to the results obtained from the nineteen survey respondents noted in this section. Also, Don Cress of the Army Audit Agency reported that he intended to complete and return the survey. A revised response rate based on 22 responses is 76 percent. The other non-responding agencies were contacted if the point of contact was known, but no other follow-up was conducted.

total number of financial management programs offered totals 181. Respondents to the survey manage 134 of the 181 programs. The response rate based on this measure is 79 percent[2].

Tables V(A) and V(B) detail the survey questions asked of respondents and the actual number of responses provided to each question. The variability in responses to the questions is based on (1) the non-applicability of certain question to the various respondents and (2) the failure of certain respondents to answer specific questions. The variability in response rate effects the discussion which follows.

---

[2] Including DLA, Defense Systems Management College and the Army Audit Agency, the response rate is 87 percent; 158 of 181 programs.

TABLE V(A): SURVEY QUESTIONS/NUMBER OF RESPONSES

SURVEY QUESTION	NO. OF RESPONSES
1. TARGET AUDIENCE	19
2. PERCENTAGE OF CLASS ATTENDEES	19
3. GRADES/RANKS OF ATTENDEES	19
4. NUMBER OF COURSES	19
5. LENGTH	17
6. TIMES OFFERED	15
7. ANNUAL ENROLLMENT	17
8. AVERAGE CLASS SIZE	19
9. COLLEGE CREDITS	8
10. DEGREE OR CERTIFICATE OFFERED	19
11. HOW DETERMINE NEED FOR NEW COURSES	18
12. HOW DETERMINE NEED TO UPDATE COURSES	17
13. SPONSORS	19
14. COURSE DEVELOPMENT GUIDED	19
15. TYPES OF GUIDANCE RECEIVED	14
16. HOW OFTEN IS GUIDANCE RECEIVED	17
17. STAFF DEDICATED TO PROGRAM DEVELOPMENT	18
18. PERCENTAGE OF MIL./CIV. INSTRUCTORS	16
19. POLICIES/CRITERIA TO HIRE MILITARY	11
20. POLICIES/CRITERIA TO HIRE CIVILIANS	10
21. PROFESSIONAL QUALIFICATION STANDARDS	18
22. CLASSROOM OBSERVATION	19
23. OTHER METHODS TO EVALUATE INSTRUCTION	18
24. OTHER METHODS TO EVALUATE INSTRUCTORS	18

TABLE V(B): SURVEY QUESTIONS/NUMBER OF RESPONSES

SURVEY QUESTIONS	NO. OF RESPONSES
25. PRODUCTIVITY MEASURES	19
26. INSTITUTION ACCREDITED	19
27. INSTITUTION REVIEWED	19
28. NATURE OF REVIEW	9
29. METHODS OF INSTRUCTION	19
30. PERCENTAGE OF INSTRUCTION BY METHOD	11
31. TYPES OF COURSE READING MATERIAL	16
32. LIBRARY SUPPORT	18
33. IMPROVE LIBRARY SUPPORT	6
34. IMPROVEMENTS PLANNED IN LIBRARY	17
35. COMPUTER SUPPORT	19
36. COMPUTER EXERCISES	18
37. PROGRAMMATIC SUPPORT	19
38. METHODS TO DETERMINE NEED FOR PROGRAM	18
39. METHODS TO ASSESS VALIDITY, RELEVANCE	19
40. METHODS TO DETERMINE COMPETENCE	16
41. FORMAL METHOD OF STUDENT EVALUATION	19
42. OTHER METHODS FOR STUDENT EVALUATION	19
43. PASS STANDARDIZED EXAMS OR TESTS	19
44. PERCENTAGE OF STUDENTS COMPLETING	11
45. GRADUATE PERFORMANCED TRACKED	19
46. FEEDBACK FROM FORMER STUDENTS	19
47. MOST IMPORTANT METHODS OF QUALITY	19

APPENDIX B:

DEPARTMENT OF DEFENSE FINANCIAL MANAGEMENT EDUCATION

AND TRAINING QUALITY ASSESSMENT SURVEY

PURPOSE: This survey questionnaire is designed to determine how DoD financial management education and training programs assess the quality of their programs. Quality in the context of this survey means providing accurate, valid, comprehensive and up-to-date information to meet the needs of your customers or clients. Quality begins with the determination of the need for the program and continues through the monitoring of the performance of graduates. Quality consists of providing the correct instruction for the appropriate target population.

The following series of questions is designed to allow you to provide information on quality assessment techniques employed by your organization. We encourage you to answer the questions completely and add additional information wherever appropriate. Please attach additional pages and materials as necessary to provide complete answers.

ORGANIZATIONAL INFORMATION:

Respondent's Name: _____

Position: _____

Agency/Component Name: _____

Address: _____

_____

_____

Phone Number: _____

(DSN/Autovon) _____

Please provide the title or name of the instructional program offered at your institution:

_____

_____

_____

_____

GENERAL PROGRAM INFORMATION:

1. What is the target audience for your program?

   (CIVILIAN) (MILITARY) (BOTH)

2. What are the approximate percentages of class attendees?

   CIVILIAN:_____ %

   MILITARY:_____ %

3. What are the ranges of grades or ranks of your attendees?

   CIVILIAN:_____
   (GS or GM - to GS or GM - ; SES Level)

   MILITARY:_____

4. How many separate courses in financial management are offered within your program?

   _____

5. What is the length of your program in days, weeks or months? _____

6. How many times per year is it offered? _____

7. What is the annual enrollment in your program?

   _____

8. What is the average (mean) class size?

   _____

9. If your program provides course credit for college, how many credits are offered in the total program?

10. Do students completing the program receive a degree or certificate?

(YES) (NO)

If yes, what is the title of this award?

The rest of the questionnaire is organized into the following parts: (1) Program requirements and development (2) Instruction (3) Ongoing evaluation and (4) Program assessment. Some of the questions require a simple YES/NO response, other ask for short responses, helpful comments and recommendations. We ask you to carefully complete this survey so that we can develop a comprehensive data base of quality assessment measures employed in financial management education and training.

PROGRAM REQUIREMENTS AND DEVELOPMENT:

11. How do you determine need for new courses or instruction?

12. How do you determine the need to update or modify the instruction you currently offer?

13. Do you have one or more sponsors or clients that directly influence your program of instruction?

(YES) (NO)

If yes, who is/are the sponsor(s)?

_____

14. Is course development guided or directed by higher authority?

(YES) (NO)

If so,
who?_____

15. What types of guidance do you receive?

_____

_____

16. How often do you receive such guidance?

_____

17. Do you have staff dedicated to program development?

(YES) (NO)

If yes, how many?_____

INSTRUCTION:

18. What are the number of and percentages of civilian and/or military instructors in your program?

CIVILIAN: Number_____ Percentage_____

MILITARY: Number_____ Percentage_____

19. What policies and criteria are used to assign or hire <u>military</u> faculty/instructors for your program? Please attach any material or guidance that describes these policies or criteria to your survey response.

_____

_____

20. What policies and criteria are used to appoint or hire civilian faculty/instructors for your program? Please attach any material or guidance that describes these policies and criteria to your survey response.

21. Are professional qualifications standards required for faculty/instructors (e.g., degrees, prior experience, completion of an instructor training program)?

(YES) (NO)

If yes, please describe. Attach written guidance or material that describes such qualifications to your survey response.

22. Do you use classroom observation to evaluate instruction?

(YES) (NO)

If yes, who performs this observation?

How often is it performed?

23. Are other methods used to evaluate classroom instruction?

(YES) (NO)

If yes, please describe:

24. Are other methods used to evaluate instructors?

(YES) (NO)

If yes, please describe:

---

25. Do you employ productivity measures to evaluate instructors?

(YES) (NO)

If so, please describe. Attach any materials that describe this process to your survey response.

---

26. Is your institution accredited?

(YES) (NO)

If yes, by whom? _____

How often is the accreditation review performed?

_____

27. Is your institution reviewed by other agencies?

(YES) (NO)

If yes, by whom and how often?

---

28. What is the nature and extent of this review? Please attach any materials that describes this process to your survey response.

---

29. What methods or modes of instruction are utilized in your program (e.g., lecture, discussion, simulation, independent study)?

30. What percentage of instruction is delivered in each mode you identified?

31. What types of course reading materials are used in your program (e,g., textbooks, published articles, DoD official documents, self-generated materials)?

32. Is your program supported by a library containing extensive DoD financial management related materials?

(YES) (NO)

33. How would you like to improve library support for your program?

34. Are there improvements in your library services planned?

(YES) (NO)

If yes, please explain these improvements and indicate when they will occur.

35. Is your program supported by a computer center or laboratory?

(YES) (NO)

If no, what computer resources are employed at your institution?

36. Does your instructional program include computer exercises or assignments?

(YES) (NO)

If yes, please describe how computers are utilized.

37. Is your program well supported with respect to administrative staff, funding for guest speakers, etc.?

(YES) (NO)

What improvements in support would be desirable?

ONGOING EVALUATION:

38. What methods are used to determine the need for your current program?

39. What methods are used to determine the validity, accuracy, relevance and timeliness of your current program?

40. What methods are employed to determine student competence during and upon program completion (e.g., passing standardized tests, written course work, observation of performance on the job)?

41. Do you have a formal method of student course evaluation?

(YES) (NO)

If yes, describe this process and provide the form used to gather student evaluations with your response.

42. Are other methods used to permit students to evaluate your instructional program?

(YES) (NO)

If yes, describe these methods:

43. Are your students required to pass any standardized DoD or national examinations (e.g., CPA, CMA)?

(YES) (NO)

If yes, please identify:_____

44. What percentage of students entering your program successfully complete it? _____%

PROGRAM ASSESSMENT:

45. Do you track the performance of your graduates?

(YES) (NO)

If yes, how is this done?

_____

_____

_____

46. Are formal methods employed to solicit feedback from former students and clients about the utility of your program?

(YES) (NO)

If yes, please explain how this is done and provide examples of such feedback.

_____

_____

47. In your opinion, what are the most important methods you employ to ensure the quality of your program?

_____

_____

_____

48. Is there any other information that you would offer on quality assessment at your institution that we did not request? Please provide comments as appropriate.

_____

_____

_____

APPENDIX C:

DoD FINANCIAL MANAGEMENT AGENCIES AND DEPARTMENTS

RESPONDING TO THE SURVEY

ARMY FINANCIAL MANAGEMENT SCHOOLS:

US Army Finance School
Fort Benjamin Harrison, IN 46216-5640

US Army Management Engineering College
Rock Island Arsenal, IL 61229-7040

Syracuse University
Army Programs Office
310 School of Management
Syracuse, NY 13244-2130

US Army Engineer Division
Directorate of CE Training Management
Huntsville, AL 35807-4301

US Army Logistics Management College
Fort Lee, VA 23801-6056

* The Judge Advocate General's School
Contract Law Division
Charlottesville, VA 22903-1781

* Center for Army Leadership
Fort Leavenworth, KS 66027

AIR FORCE FINANCIAL MANAGEMENT SCHOOLS:

3750TH Technical Training Group
Sheppard Air Force Base, TX 76311-5434

Air Force Institute of Technology
Wright-Patterson Air Force Base, OH 45433-6583

Air University
Professional Military Comptroller School

Maxwell Air Force Base, AL 36112-5712

NAVY FINANCIAL MANAGEMENT SCHOOLS:

Naval Postgraduate School
Department of Administrative Sciences
Monterey, CA. 93943-5022

American University
Washington, DC 20016-8070

Troy State University
P. O. Box 1032
Fort Meyer, VA 22211

Navy Comptroller
Program Management Office
Naval Air Station Pensacola
Building 625D
Pensacola, FL 32508-5175

Fleet Training Center
Norfolk, VA 23511

Civil Engineer Corps Officers School
Port Hueneme, CA 93043-5002

Naval School of Health Sciences
Bethesda, MD 20814-5033

Fleet Aviation Specialized Operational Training Group
Norfolk, VA 23511

Navy School of Manpower Management
Norfolk, VA 23511

Naval Military Personnel Command
Navy MWR Recreation Training Unit
Patuxent River, MD 20670

MARINE CORPS FINANCIAL MANAGEMENT SCHOOLS:

Financial Management School
Marine Corps Service Support Schools
Camp Lejeune, NC 28542-5050

NOTE: An asterisks preceding the name indicates that a response was received. However, the response was that the agency or department did not perform financial management education and training.

COMPTROLLER OF THE DEPARTMENT OF DEFENSE

WASHINGTON, DC 20301-1100

APR 25 1991

MEMORANDUM FOR ASSISTANT SECRETARY OF THE ARMY (FINANCIAL MANAGEMENT)
ASSISTANT SECRETARY OF THE NAVY (FINANCIAL MANAGEMENT)
ASSISTANT SECRETARY OF THE AIR FORCE (FINANCIAL MANAGEMENT AND COMPTROLLER)
DIRECTOR OF THE JOINT STAFF

SUBJECT: Financial Management Review

Within the next couple of months you may be contacted by Professor Larry R. Jones from the Naval Postgraduate School requesting interviews with you and your staff concerning the relationship between the Defense Management Report (DMR) and DOD financial management.

Among the benefits that I expect from Professor Jones' efforts are:

- an academic review of the DMR process on financial management within DOD,
- an evaluation of financial management changes undertaken within the DMR process,
- some insights into the role financial management education resources should play into the DMR process, and
- some insights into the future course of financial management with respect to the Defense Management Report.

Your cooperation with Professor Jones will be beneficial to us all and greatly appreciated.

Sean O'Keefe

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